

REPORT SUMMARY

Office of Public Instruction

This financial-compliance audit report contains the results of our audit of the Office of Public Instruction (office) for the two fiscal years ended June 30, 2007. We issued an unqualified opinion on the financial schedules of the office for the two fiscal years ended June 30, 2007. The reader may rely on the financial information presented in the financial schedules and the supporting data on the state's accounting system.

The prior audit contained two recommendations to the office. This report contains two recommendations for improving office compliance with state laws and policies.

The listing below serves as a means of summarizing the recommendations contained in the report and the office's response thereto.

Recommendation #1

We recommend the office:

- A. Implement procedures to ensure office personnel are aware of state policies related to recording assets.
- B. Record all required accounting entries when recording intangible assets.....4
- Office Response: Concur.....B-3

Recommendation #2

- We recommend the office comply with state law by charging fees that are commensurate with costs.5
- Office Response: Concur.....B-3